HOUSE DOCKET, NO. FILED ON: 1/6/2009

**HOUSE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Demetrius J. Atsalis**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General  
 Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act regulating the issuance of excise tax notices on motor vehicles.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Demetrius J. Atsalis | Second Barnstable |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2831 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act regulating the issuance of excise tax notices on motor vehicles..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1.  Section 2 of chapter 60A of the General Laws, as appearing in the 2006

Official Edition, is hereby amended by striking out the words “but failure to receive

notice shall not affect the validity of the excise”, in lines 44 and 45, and inserting in place

thereof the following two sentences:— If the excise is not paid within 30 days, the

collector of taxes or the commissioner, as the case may be, shall send a second notice by

registered mail before assessing any interest or penalties. If it is found, the owner of the

excise assessed did not receive the first notice, he shall have an additional 30 days to

make payment.